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VIA E-MAIL

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**Re: *Advanced Coding Technologies LLC v. Samsung Electronics Co., Ltd. et al., Case
No. 2:22-cv-00499-JRG (E.D. Tex.)***

Dear Counsel:

Samsung Electronics Co., Ltd. and Samsung Electronics America, Inc. (collectively, “**Samsung**”) has filed an *inter partes* review (IPR) petition (IPR2024-00372) with the Patent Trial and Appeal Board (PTAB) to address the validity of claims 2-4 and 11 of U.S. Patent No. 10,218,995 (“**the ’995 Patent**”).

I write to inform you that Samsung hereby stipulates that if the PTAB institutes IPR2024-00372, Samsung agrees not to pursue any grounds raised in the petition, or any grounds Samsung could have reasonably raised in the petition, in this district court litigation or any parallel proceeding. *Sotera Wireless, Inc. v. Masimo Corp.*, Case IPR2020-01019, Paper 12 (PTAB Dec. 1, 2020). For the sake of clarity and to avoid any doubt, if the PTAB declines to institute IPR2024-00372, Samsung reserves the right to assert any grounds of invalidity in the District Court proceedings against the ’995 Patent.

Sincerely,



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